

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Howard & Betty MacAdam :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :

of a Determination or a Refund of

Personal Income Tax :

under Article 22 of the Tax Law

for the Year 1974. :

State of New York

County of Albany

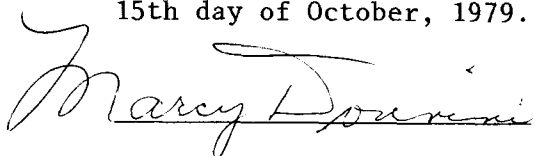
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by certified mail upon Harry Chambers the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

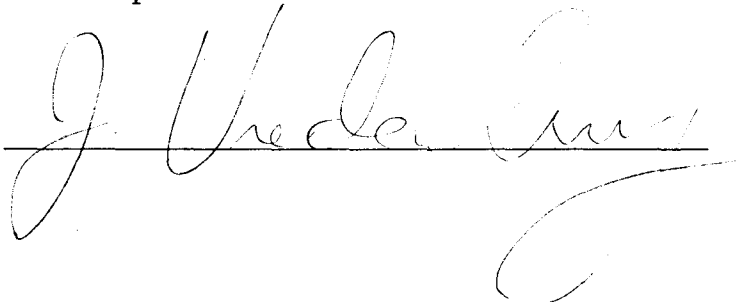
Mr. Harry Chambers
3879 Bailey Ave.
Buffalo, NY 14226

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this
15th day of October, 1979.


Mary Dourini


Jay Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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of
Howard & Betty MacAdam :

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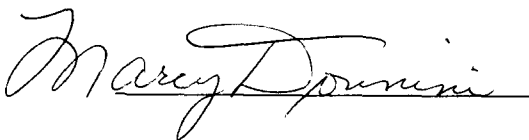
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by certified mail upon Howard & Betty MacAdam, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Howard & Betty MacAdam
160 Wood Acres
East Amherst, NY 14051

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
15th day of October, 1979.


Nancy D. Downin


Jay Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Howard & Betty MacAdam
160 Wood Acres
East Amherst, NY 14051

Dear Mr. & Mrs. MacAdam:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Harry Chambers
3879 Bailey Ave.
Buffalo, NY 14226
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Howard & Betty MacAdam :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Personal Income Tax Taxes under Article(s) 22 :
of the Tax Law for the Year 1974. :

Petitioner(s) Howard & Betty MacAdam, 160 Wood Acres, East Amherst, NY 14051 filed a petition for redetermination of deficiency or for refund of Personal Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1974 File No. 21498.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Harry Chambers, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Howard & Betty MacAdam be and the same is hereby denied.

DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

October 23, 1979

Howard & Betty MacAdam
160 Wood Acres
East Amherst, NY 14051

RE: Petition of Howard &
Betty MacAdam
T.A.B. No. 21498

Dear Mr. & Mrs. MacAdam:

This is to acknowledge receipt of your letter dated October 19, 1979 with reference to the above entitled matter.

Your motion to vacate the default order issued October 15, 1979 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Very truly yours,

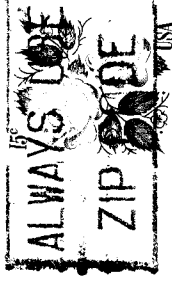
PAUL B. COBURN
Secretary to the State Tax Commission

Enc.

cc: Tax Appeals Bureau
Att: John Sollecito, Director

H.B. MacAdam, Athletics
State University College at Buffalo

1300 Elmwood Avenue
Buffalo, New York 14222



Mr. Paul B. Coburn
Secretary to the State Tax Commission
Albany, New York 12227



160 Wood Acres
East Amherst, N.Y. 14051
October 19, 1979

Mr. Paul B. Coburn
Secretary to the State
Tax Commission
Albany, New York 12227

Dear Mr. Coburn:

I have not settled my State Income Tax for the years 1974 and 1976. My accountant, a Mr. Harry Chambers, has been exclusively handling these problems for Mrs. MacAdam and myself. It seems, however, that Mr. Chambers has been very delinquent in returning forms and/or petitions at their designated times.

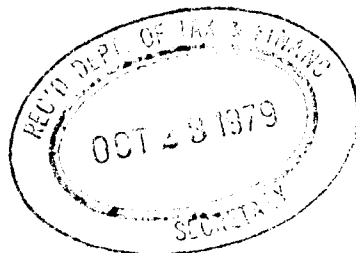
Approximately three weeks ago, Mr. Chambers passed away. Mrs. MacAdam and myself would like very much to clear this entire matter up. I really believe that if we could sit down with a Hearing Officer we could end our meeting by writing a check that day and both the MacAdam's and the State of New York would be much better off. I guess what I am asking is advice and direction from you as to how this can be accomplished.

Very sincerely,



Howard and Betty MacAdam

Enclosure



STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Howard & Betty MacAdam
160 Wood Acres
East Amherst, NY 14051

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Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Harry Chambers
3879 Bailey Ave.
Buffalo, NY 14226
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of :

Howard & Betty MacAdam :

: DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :
Personal Income Tax Taxes under Article(s) 22 :
of the Tax Law for the Year 1974. :

Petitioner(s) Howard & Betty MacAdam, 160 Wood Acres, East Amherst, NY
14051 filed a petition for redetermination of deficiency or for refund of
Personal Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1974
File No. 21498.

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Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Howard & Betty MacAdam be and the same is
hereby denied.

DATED: Albany, New York
OCT 15 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER